

Final annual accounts 2021 of the European Centre for Disease Prevention and Control

Introduction

This document contains a complete overview of all accounts of the European Centre for Disease Prevention and Control, Solna, Sweden, for the year 2021.

All files were prepared in accordance with the financial regulations applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all Institutions, Agencies and Joint Undertakings.

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ECDC is audited by its internal auditor, the Internal Audit Service of the European Commission (IAS). The audit work is defined in the risk-based IAS strategic internal audit plan. A new plan was developed by the IAS in 2021, which covers the period 2022-2024.	23
All observations and recommendations are taken into account and appropriate action plans are developed. The implementation of these actions is regularly followed-up and presented to the Audit Committee of the Management Board.	23
In 2021, the IAS performed a limited review on the implementation of the new internal control framework in ECDC. The audit made four recommendations, all classified as important. An action plan was developed by ECDC, and its implementation will be carefully monitored by ECDC and the Audit Committee and reported upon to the IAS.....	23
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Section 1

Final annual accounts 2021 of the European Centre for Disease Prevention and Control

1 Final annual accounts – certification

The annual accounts of the European Centre for Disease Prevention and Control (ECDC) for the year 2021, have been prepared in accordance with the Title IV, Chapter 4, Section 3 and Title IX of the ECDC's Financial Regulation, applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods, adopted by me.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of ECDC in accordance with article 49 of ECDC's Financial Regulation.

To the best of my knowledge, I have obtained from the authorising officer, who certified its reliability, all the information necessary to produce the accounts that show ECDC's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of ECDC in all material aspects.

Stockholm, 8 June 2022

Anja Van Brabant

Accounting Officer of ECDC

2 Annual accounts – presentation

The annual accounts of the European Centre for Disease Prevention and Control (ECDC) include the financial statements and the report on implementation of the budget. They are accompanied by the report on budget and financial management during the year.

The financial statements comprise the balance sheet and the statement of financial performance as of 31 December, the cash-flow table, and the statement of changes in capital.

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as ECDC, the objectives are to provide information useful for decision-making and to demonstrate the accountability of the entity for the resources entrusted to it.

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of the activities, explain how it is financed and supply definitive information on its operations, but also do so in a clear and comprehensible manner, that allows for comparisons between financial years. It is with these goals in mind that the present document was drawn up.

The accounting system of ECDC comprises budget and general accounts. These accounts are kept in euro based on the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle¹. The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet as of 31 December 2021.

The annual accounts are drawn up in accordance with Article 97 of the Financial Regulation of the European Centre for Disease Prevention and Control adopted by the Management Board on 13 August 2019.

According to Article 101 of this Financial Regulation, the Centre's Accounting Officer shall send to the Commission's accounting officer, by no later than 1 March of the following year, its Provisional Annual Accounts, together with the report on budgetary and financial management during the year, referred to in Article 97 of this regulation.

The Director shall send the final accounts, together with the opinion of the Management Board, to the Accounting Officer of the Commission, the Court of Auditors, the European Parliament and the Council, by 1 July of the following financial year.

A link to the pages of the website, where the final accounts of the Centre are disclosed, shall be published in the Official Journal of the European Union by 15 November of the following year, in accordance with Article 102 of ECDC's Financial Regulation.

¹ This differs from cash-based accounting because of elements such as carry-overs.

3 Financial statements

3.1 Balance sheet

All amounts in EUR

	Notes	As of 31 December 2021	As of 31 December 2020
Assets			
A. Non-current assets			
Intangible assets	3.5.2	1 213 710.56	862 814.31
Intangible assets under construction	3.5.2	344 798.02	990 007.81
Tangible fixed assets	3.5.3	2 433 933.96	2 621 823.74
Total assets		3 992 442.54	4 474 645.86
Total non-current assets		3 992 442.54	4 474 645.86
B. Current assets			
Pre-financing	3.5.4	39 376 157.51	574 904.34
Stocks	3.5.5	8 839.15	13 134.38
Short-term receivables	3.5.6	602 668.34	2 142 279.20
Deferred charges	3.5.7	906 604.41	629 982.74
Cash and cash equivalents	3.5.8	72 677 910.56	25 199 709.42
Total current assets		113 572 179.97	28 560 010.08
Total assets		117 564 622.51	33 034 655.94
Liabilities			
A. Capital			
Accumulated surplus	3.4	11 709 930.48	8 227 980.59
Economic result of the year	3.4	79 137 881.02	3 481 949.89
Total capital		90 847 811.50	11 709 930.48
B. Non-current liabilities			
Long-term provisions	3.5.9	125 011.56	93 670.92
C. Current liabilities			
Short-term provisions	3.5.10	0	0
Accounts payable	3.5.11	4 585 840.68	2 685 904.66
Pre-financing to be returned to the Commission	3.5.12	1 739 880.22	3 071 478.28
Open pre-financing from contribution agreements	3.5.12	10 436 588.15	8 524 874.93
Accrued charges	3.5.13	8 413 371.53	5 371 439.33
Deferred Income	3.5.13	1 416 118.87	1 577 357.34
		26 591 799.45	21 231 054.54
Total liabilities		117 564 622.51	33 034 655.94

3.2 Statement of financial performance

All amounts in EUR

		2021	2020
Operating revenue	3.5.14	167 810 299.87	59 634 885.51
Administrative expenses–total	3.5.15	(53 041 693.84)	(45 978 456.40)
<i>Staff related expenses</i>	3.5.15	<i>(32 497 564.97)</i>	<i>(29 020 201.97)</i>
<i>Depreciation/amortisation/write-off</i>	3.5.15	<i>(1 400 473.12)</i>	<i>(1 352 357.42)</i>
<i>Other administrative expenses</i>	3.5.15	<i>(19 143 655.75)</i>	<i>(15 605 897.01)</i>
Operational expenses – total	3.5.16	(35 083 496.91)	(9 931 291.64)
Surplus from administrative and operating activities		79 685 109.12	3 725 137.47
Financial revenues	3.5.17	0	0
Financial expenses	3.5.17	(4 131.76)	(4 589.89)
Currency exchange gains/(losses)	3.5.18	(543 096.34)	(238 597.69)
Economic result for the year		79 137 881.02	3 481 949.89

3.3 Cash flow statement

All amounts in EUR

	2021	2020
Cash flows from ordinary activities		
Surplus/(deficit) from ordinary activities	79 137 881.02	3 481 949.89
Operating activities		
Adjustments		
Amortisation (intangible fixed assets)	551 479.81	524 809.88
Depreciation (tangible fixed assets)	848 762.31	817 098.54
Increase/(decrease) in provisions for risks and liabilities	31 340.64	35 173.47
Increase/(decrease) in value reduction for doubtful debts	0	0
(Increase)/decrease in stock	4 295.23	353.90
(Increase)/decrease in long-term pre-financing	0	0
(Increase)/decrease in short-term pre-financing	(38 801 253.17)	(339 538.13)
(Increase)/decrease in Short-term receivables	1 262 989.19	(1 748 412.62)
(Increase)/decrease in receivables related to consolidated EU entities	0	0
Increase/(decrease) in accounts payable	4 779 380.17	2 379 952.90
Increase/(decrease) in liabilities related to consolidated EU entities	581 364.74	9 053 529.30
Other non-cash movements	231	10 449
Net cash flow from operating activities	48 396 470.94	14 215 366.13
Cash flows from investing activities		
Increase of tangible and intangible fixed assets	(918 269.80)	(1 892 804.05)
Net cash flow from investing activities	(918 269.80)	(1 892 804.05)
Net increase/(decrease) in cash and cash equivalents	47 478 201.14	12 322 562.08
Cash and cash equivalents at the beginning of the period	25 199 709.42	12 877 147.34
Cash and cash equivalents at the end of the period	72 677 910.56	25 199 709.42

3.4 Statement of changes in capital

All amounts in EUR

Capital (All amounts in EUR)	Reserves		Accumulated surplus/deficit	Economic result of the year	Total capital
	Fair value reserve	Other reserves			
Balance as of 1 January 2021	0	0	8 227 980.59	3 481 949.89	11 709 930.48
Other revaluations	0	0	0	0	0
Reclassifications	0	0	0	0	0
Allocation of the economic result of previous year	0	0	3 481 949.89	(3 481 949.89)	0
Economic result of the year	0	0	0	79 137 881.02	79 137 881.02
Balance as of 31 December 2021	0	0	11 709 930.48	79 137 881.02	90 847 811.50

3.5 Notes to the financial statements

3.5.1 Accounting principles, rules and methods

The Annual Accounts of the Centre have been prepared according to Article 51 of the Financial Regulation, which stipulates that the rules adopted by the Accounting Officer of the European Commission based on internationally accepted accounting standards for public sector shall apply.

The financial statements, referred to in Article 98 point 2, shall present information, including information on accounting policies, in a manner that ensures it is relevant, reliable, comparable and understandable.

Reporting currency

The Centre's reporting currency is the Euro.

Transactions and balances

Foreign currency transactions are converted into euro using the exchange rates prevailing on the date of the transactions.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are converted into Euros based on the exchange rates that apply on 31 December.

Foreign exchange gains and losses, resulting from the settlement of foreign currency transactions and translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the statement of financial performance.

Payroll charges

All salary calculations giving the total staff expenses included in the statement of financial performance of the Agency are externalised to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office; PMO), which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, calculate and pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and Agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. The PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible for checking that this information is correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of payroll costs performed by the PMO.

Intangible fixed assets and internally developed intangible fixed assets

Intangible fixed assets are valued at their acquisition price, converted into euro at the rate applying when they were purchased, less depreciation and impairment. The exception are assets acquired free of charge that are valued at market value. See amortisation rates below.

The Accounting Officer of the European Commission had granted a temporary exception with respect to the introduction of rules based on the International Public Sector Accounting Standards (IPSAS). One of these exceptions related to accounting rule no. 6 and the non-capitalisation of internally developed intangible assets, normally software. From 2010 onwards, this exception has been lifted and, as a consequence, the annual accounts have to reflect the capitalisation of internally developed intangible fixed assets in accordance with the rules laid down. From an accounting perspective, there are only three phases to an IT project: research, development and operational. Under the accounting rule, only the development phase can be capitalised and recorded as 'assets under construction'. Once a project goes live, the resulting asset (the development cost) will be amortised over its useful life, which means the costs will be spread over several years.

The depreciation rates should range between three and eight years. The depreciation follows the same principle as applied to the Centre's fixed assets, i.e. when a project goes live in a particular month, the depreciation is applied from that same month.

The amount of research expenses incurred on IT projects and development costs not capitalised, are disclosed in these annual accounts 2021, as well as the yearly amortisation of capitalised intangible assets. In addition to the criteria, which an intangible asset should meet, a threshold had to be set for the capitalisation of the total estimated development cost of an IT project. The threshold at ECDC was set at EUR 150 000.

The application of accounting rule no. 6 in the annual accounts of 2021, increases transparency regarding the Centre's internally developed intangible fixed assets, in particular its internally developed IT projects and products (for example EpiPulse, FLU NEWS EUROPE, CRM, DMS, EWRS, ECDC Geoportal, GIS, EPIS, Portal 2, MIS, TESSY, Eurosurveillance 2.0 and others).

The development costs of the internally developed ICT projects, Data Warehouse project and Electronic Content Management Platform (ECMP) project, have continued to be booked as asset under construction in 2021.

Two components of the Surveillance Systems Reengineering (SSR) Project, namely Event and Threat and Whole Genome Sequencing Solution, has gone live in 2021 and are now a part of EpiPulse. Consequently, the total development cost of these products, has been capitalised and its depreciation started in 2021 over four years.

Tangible fixed assets

Tangible fixed assets are stated at historical cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable, that future economic benefits associated with the item, will flow to the Centre and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of financial performance during the financial period in which they are incurred.

Depreciation is calculated using the straight-line method to allocate depreciation cost to the assets' residual values over their estimated useful lives, as follows:

Type of asset	Depreciation rate
Intangible assets	25%
Plants, machinery and equipment	10% to 25%
Furniture and vehicles	10% to 25%
Fixtures and fittings	10% to 33%
Computer hardware	25%
Works and installation costs – Building	10%

A fixed asset's depreciation commences in the month in which the asset is delivered.

An asset's residual value and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the statement of financial performance.

Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation and are tested regularly for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised as the amount, by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Inventories

Inventories shown in the accounts reflect the stock of publications of the Centre at year-end. These inventories are assets held for distribution in the ordinary course of its operations. The Centre's inventories are goods purchased for distribution to other parties free of charge. These parties are mainly stakeholders: the Management Board, Advisory Forum, Member States, and Competent Bodies. These publications are also distributed at conferences and events.

As the Centre controls the rights to create and issue various assets, these publications are recognised as inventories and reported at their printing costs. The cost of these inventories is assigned by using the first-in, first-out method (FIFO). Publications which are older than N-1, at year-end are written down as they no longer hold a service potential expected to be realised from their distribution.

Receivables

Receivables are carried at original amount less write-down for impairment. A write-down, for impairment of receivables, is established when there is objective evidence that the Centre will not be able to collect all amounts due according to the original terms of receivables. The amount of write-down is the difference between the asset's carrying amount and the recoverable amount, being the present value of the expected future cash flows.

Cash and cash equivalents

Cash and cash equivalents include the Centre's bank accounts.

Use of estimates

In accordance with generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management. Significant estimates include, but are not limited to, accrued income and charges, contingent assets and liabilities, and degree of impairment of fixed assets. Actual results could differ from those estimates. Changes in estimates are reflected in the period in which they become known.

Provisions

Provisions are recognised when ECDC has a present legal or constructive obligation towards third parties, as a result, of past events. It is more likely than not, that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditures, expected to be required, to settle the present obligation at the reporting date.

3.5.2 Intangible assets

All amounts in EUR

	Internally generated computer software	Other computer software	Total computer software	Intangible fixed assets under construction	Total
Gross carrying amounts 1 Jan 2021	5 618 454.84	1 718 476.31	7 336 931.15	990 007.81	8 326 938.96
Additions	0	13 332.54	13 332.54	243 833.73	257 166.27
Disposals	0	0	0	0	0
Transfer	889 043.52	0	889 043.52	(889 043.52)	0
Gross carrying amounts 31 Dec 2021	6 507 498.36	1 731 808.85	8 239 307.21	344 798.02	8 584 105.23
Accumulated amortisation 1 Jan 2021	(4 962 990.53)	(1 511 126.31)	(6 474 116.84)	0	(6 474 116.84)
Amortisation	(462 485.27)	(88 994.54)	(551 479.81)	0	(551 479.81)
Disposals	0	0	0	0	0
Accumulated amortisation 31 Dec 2021	(5 425 475.80)	(1 600 120.85)	(7 025 596.65)	0	(7 025 596.65)
Net carrying amounts 31 Dec 2021	1 082 022.56	131 688	1 213 710.56	344 798.02	1 558 508.58

Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year 2021	962 215.80	544 353.67

* including yearly amortisation on the capitalised intangible internally generated assets

3.5.3 Fixed assets

All amounts in EUR

	Buildings	Plants and equipment	Furniture and vehicles	Computer hardware	Other fixtures and fittings	Total
Gross carrying amounts 1 Jan 2021	615 544.67	27 030.15	1 147 936.69	3 551 356.11	1 442 300.87	6 784 168.49
Additions	52 540.88	0	242 253.28	353 999.98	12 309.39	661 103.53
Disposals	0	0	(25 748.72)	0	0	(25 748.72)
Gross carrying amounts 31 Dec 2021	668 085.55	27 030.15	1 364 441.25	3 905 356.09	1 454 610.26	7 419 523.30
Accumulated depreciation 1 Jan 2021	(83 163.67)	(22 596.15)	(383 519.95)	(2 727 097.11)	(945 967.87)	(4 162 344.75)
Depreciation	(59 106.88)	(2 038)	(134 302.02)	(426 872.02)	(226 443.39)	(848 762.31)
Disposals	0	0	25 517.72	0	0	25 517.72
Accumulated depreciation 31 Dec 2021	(142 270.55)	(24 634.15)	(492 304.25)	(3 153 969.13)	(1 172 411.26)	(4 985 589.34)
Net carrying amounts 31 Dec 2021	525 815	2 396	872 137	751 386.96	282 199	2 433 933.96

3.5.4 Pre-financing

As every year, the Centre signed grant agreements for EUR 3 799 805 with several health institutions and universities in EU Member States in relation to its ECDC Fellowship Programme, which hosts fellows at training sites for Epidemiology (EPIET) and Public Health Microbiology (EUPHEM) paths. Pre-financing payments for EUR 1 627 703, in relation to those grants are paid and reported as receivables and cleared after the agreed deliverables and corresponding costs statements are submitted by the beneficiaries to ECDC. EUR 305 350 remains open as pre-financing at year-end of 2021.

In addition to the above, ECDC awarded in September 2021, more than EUR 77 million to 24 EU/ EEA countries to strengthen whole genome sequencing and Reverse Transcription Polymerase Chain Reaction (RT-PCR) infrastructures within the countries' national public health programmes and paid EUR 46 252 620 million (60%) as pre-financing out of which EUR 39 070 807 remains open as pre-financing at year-end.

The total amounts of pre-financing paid (but not cleared), accrued and remaining open as of 31 Dec 2021 are reported below.

	All amounts in EUR
Non cleared pre-financing at 31 December 2021	47 880 323.19
Accrued charges on pre-financing	(8 504 165.68)
Open pre-financing at 31 December 2021	39 376 157.51

3.5.5 Stock

	All amounts in EUR				
	1 January 2021	Additions	Disposals	Write-down at year end	31 December 2021
ECDC publications	13 134.38	1 713.49	(6 008.72)	0	8 839.15
Total	13 134.38	1 713.49	(6 008.72)	0	8 839.15

The additions reflect the amount of publications purchased at printing cost in 2021. The amount disposed shows the value of the publications distributed free of charge in 2021. The amount written down equals the value of publications in stock that are older than N-1 because they no longer hold a service potential that can be expected to be realised from their distribution.

3.5.6 Short-term receivables

Short-term receivables relate to the following.

	All amounts in EUR	
	31 December 2021	31 December 2020
VAT receivable from Member States	537 877.92	551 317
Receivable from other EU institutions and public bodies	15 181.91	1 520 372.52
Receivable regarding staff	5 850.44	9 207.74
Other	43 758.07	61 381.94
Total	602 668.34	2 142 279.20

Short-term receivables include VAT receivables from the Swedish authorities. According to a memorandum of understanding signed between the government of Sweden and the Centre, the latter has to file an application of reimbursement of VAT paid on purchases greater than SEK 1 500 (approximately EUR 146 at the EU year-end exchange rate for 2021). The VAT receivable appearing in the accounts, relates to invoices paid in the last quarter of 2021. Claims, related to the previous quarters of 2021, were already reimbursed in full to ECDC.

The receivable regarding staff includes amounts to be received through deduction from the salary.

An amount of EUR 43 758 is included under 'Other' and reflects mainly the amount due to ECDC following several court rulings.

3.5.7 Deferred charges and accrued income

Deferred charges relate mainly to warranties and maintenance costs in relation to ICT that are paid in advance upon reception of goods and services but are valid for a period longer than 12 months. The amount, not related to 2021, is reported here.

	31 December 2021	31 December 2020
Deferred Charges	906 604.41	629 982.74
Total	906 604.41	629 982.74

3.5.8 Cash in bank

The Centre keeps its accounts at SEB Bank in euro and Swedish krona (SEK).

The balances as of 31 December 2021 are as follows.

	31 December 2021	31 December 2020
All amounts in EUR		
Account number 59368289476 (EUR)	72 178 372.62	24 938 477.09
Account number 59308246266 (EUR)	0	35 851.68
Account number 54238209257 (EUR)	0	0
Account number 52011096375 (SEK)	499 537.94	225 380.65
Total	72 677 910.56	25 199 709.42

The Centre mainly uses account no. 52011096375 to execute its local transactions in Swedish krona while account no 59368289476 in euro is used for cross-border payments and the reception of the EU subsidy. The other accounts stated above are used to receive funds and execute payments related to grants and contribution agreements received from the European Commission and implemented by ECDC.

No cash was handled by the Centre in 2021.

3.5.9 Long-term provisions

In accordance with the new lease contract, when vacating the premises at the end of the lease (27.02.2033), the Centre has the obligation to restore the premises in acceptable condition so that they correspond to the condition before tenant improvements. This liability for restoration costs is limited to SEK 5 000 000 including the tenant improvements. Since the start of the lease on 28.02.2018, the relevant amount of EUR 125 012 is reflected in the accounts as a long-term provision. (converted at the official European Commission December 2021 exchange rate applicable for SEK) The amount corresponds to 3 year and 10 months out of the 15-year lease period.

3.5.10 Short-term provisions

There are no short-term provisions booked in the 2021 annual accounts.

3.5.11 Accounts payable

The breakdown of accounts payable at the end of the year is as follows.

	31 December 2021	31 December 2020
All amounts in EUR		
Vendors	2 865 981.22	624 572.26
Other payables to the Commission	0	0
Payables to other consolidated EU entities	31 854.98	30 605.40
Other payables to Member States	0	31 300
Sundry payables	1 688 004.48	1 999 427
Total	4 585 840.68	2 685 904.66

3.5.12 Pre-financing

Pre-financing to be returned to the EC

In general, the amount represents the positive outturn of the budgetary accounts that, must be paid back to the European Commission according to the Financial Regulation.

In 2021, ECDC has a positive budget outturn (see 4.1). As a result, EUR 1 739 880 must be paid back to the European Commission in 2022. There are two main sources from a budgetary perspective for the return of funds: EUR 1 025 247 must be returned regarding carried-forward funds from 2020 and EUR 1 085 863 regarding the Centre's 2021 budget.

Open pre-financing

An amount of EUR 10 436 588 of pre-financing, received from the European Commission, remains open at year-end, and will cover expenditure related to the further implementation of 2 contribution agreements in force: one for actions with candidate and potential candidate countries IPA VI, and one for the action called 'EU initiative on Health Security'.

3.5.13 Accrued expenses and deferred income

Accrued expenses are estimates provided by the authorising officers on the cost of services and deliveries of goods incurred during 2021 but not yet invoiced or processed. In addition, the cost of untaken leave of staff during 2021 is reported here.

	All amounts in EUR	
	31 December 2021	31 December 2020
Staff untaken annual leave	852 230.02	704 815.32
Accrued charges	7 561 141.51	4 666 624.01
Total	8 413 371.53	5 371 439.33

Deferred income has been booked to reflect one year of free rent related to the building that is divided over the lease period.

	31 December 2021	31 December 2020
Deferred income	1 416 118.87	1 577 357.34
Total	1 416 118.87	1 577 357.34

3.5.14 Operating revenue

The Centre is almost exclusively financed by the EU budget, together with European Free Trade Association (EFTA) Member States, which contribute to its 2021 budget with 2.7%.

In 2021, the Centre booked EUR 166 375 120 as revenue from the EUR 168 115 000 cashed from the European Commission.

In addition, the Centre booked an amount of EUR 1 060 920 as revenue, as a result of the year-end cut-off related to a contribution agreement, signed in 2019, for actions with candidate and potential candidate countries IPA VI, and to another contribution agreement, signed in 2020, called 'EU initiative on Health Security'. The posting versus open pre-financing is equal to, the expenditures paid following these agreements in 2021.

An amount of EUR 374 260 is booked as miscellaneous income. This income consists of the year-end cut-off related to a contribution agreement signed in 2020 called "EU for Health Security in Africa: ECDC 4 Africa CDC", recovery of expenses previously paid, insurance claim recovery, and the recovery of funding related to the Fellowship Training Programme (EPIET /EUPHEM), as a result of audits performed on those, on behalf of the Centre, following their closure.

Below is the breakdown of the revenue for the year.

	All amounts in EUR	
	2021	2020
EU subsidy (including EFTA contribution)	166 375 119.78	59 418 521.72
Revenue from grant & contribution agreement implementation	1 060 919.64	36 116.37
Revenues related to fixed assets	0	0
Other revenue	374 260.45	180 247.42
Total	167 810 299.87	59 634 885.51

3.5.15 Administrative expenses

Administrative expenses relate mainly to costs incurred by the daily operations of the Centre and include staff-related costs. The breakdown of the main areas is provided below.

	All amounts in EUR	
	2021	2020
Staff-related expenses	32 497 564.97	29 020 201.97
Training cost–staff	430 188.16	211 233.79
Recruitment-related costs	36 786.39	44 914.31
Costs related to seconded national experts and trainees	413 667.75	348 679.65
Mission expenses - Staff	18 332.06	89 635.90
Management Consultancy, Evaluations, Audit / Governance and other admin. meetings	409 023.77	613 905.78
Rent and building costs	4 217 401.24	3 915 993.77
Office supplies and maintenance	1 300 894.18	822 545.65
Legal expenses	49 847.92	35 652.08
Insurance - Others	7 173.17	6 066.28
Car & Transport expenses	2 918.20	2 088.28
Communication & publications	89 632.30	178 815.26
Depreciation/amortisation/write-off	1 400 473.12	1 352 357.42
IT costs research	962 215.80	539 628.34
IT costs development	81 868.40	275 616.35
IT costs operational	6 019 252.44	4 496 040.62
Expenses with other consolidated entities (European Commission & Translation Centre (CdT))	1 457 181.20	1 295 151.35
Other External service providers (Interim Services, Medical, Removal & Relocation Services)	3 647 272.77	2 729 929.60
Administrative expenses–total	53 041 693.84	45 978 456.40

3.5.16 Operational expenses

Operational expenses relate to activities of operational units and the director's cabinet and include developments in the area of information and communication technology in relation to the operations.

	All amounts in EUR	
	2021	2020
Operational expenses–total	35 083 496.91	9 931 291.64

3.5.17 Finance income/expense

This heading covers the expenses relating to bank fees for EUR 3 643 and interest on late payment of charges of EUR 488.

In 2021, the Centre earned no interest income on the EU subsidy received.

3.5.18 Exchange rate gains/losses

The seat of the Centre is outside the euro area. As a result, a substantial part of the Centre's activities are carried out in Swedish krona, while the Centre's income, and reporting currency, is Euro. The exchange rate differences encountered in 2021 consisted of the revaluation of the Swedish krona in relation to Euro at year end, together with the adjustment of the weighting factor applied to the remuneration of staff employed in Sweden and differences related to the payments made in Swedish krona, as the exchange rate used in the financial system differs from the daily rate used by the bank when the payments are actually made. These three components resulted in an exchange rate loss of EUR 543 096 in 2021 versus loss of EUR 238 598 in 2020.

3.5.19 Contingent assets and liabilities

As of 31 December 2021, the Centre had agreements with several contractors and suppliers for EUR 60 524 323. These agreements relate mainly to operational projects and are covered by budgetary commitments against the 2021 appropriations.

3.5.20 Operational leases

The Centre's lease agreement with Klövern is signed for a duration of 15 years, from 28 February 2018 until 27 February 2033.

The payment schedule for the following years is presented below.

All amounts in EUR

	Charges still to be paid			Total charges to be paid
	<1yr	1–5 years	>5 years	
ECDC premises	2 692 293.49	13 461 467.47	13 910 183.05	30 063 944.01
Total	2 692 293.49	13 461 467.47	13 910 183.05	30 063 944.01

3.5.21 Financial instruments

Financial instruments comprise cash, current receivables and recoverables, current payables, amounts due to and from consolidated entities including accruals and deferrals.

Disclosure requirements

Financial instruments give rise to liquidity, credit, interest rate and foreign currency risks. Information on how those risks are managed, is set out below.

Revised EU Accounting Rule 11 effective for annual periods beginning on or after 1 January 2021

As of 1 January 2021, the revised EAR 11 related to Financial Instruments is applicable. This change in accounting policy has had no material impact on the annual accounts.

Liquidity risk

Liquidity risk is the risk that arises from the difficulty of selling an asset, for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation. Liquidity risk arises from ongoing financial obligations, including settlement of payables.

The Centre manages its liquidity risk by continually monitoring its actual cash positions and by launching its funding requests based on forecasts of its expected outflows.

The table below provides details on the contractual maturity of financial and other liabilities.

Liquidity risk on these items is not managed based on contractual maturity because they are not held for settlement according to such maturity and will be settled before contractual maturity at fair value.

Remaining contractual maturities	<1 year	1–5 years	>5 years	Total
As of 31 December 2021				
Payables with third parties	1 755 106.51	0	0	1 755 106.51
Payable with consolidated entities	12 176 468.37	0	0	12 176 468.37
Total financial liabilities	13 931 574.88	0	0	13 931 574.88
As of 31 December 2020				
Payables with third parties	2 027 003.88	0	0	2 027 003.88
Payable with consolidated entities	11 596 353.21	0	0	11 596 353.21
Total financial liabilities	13 623 357.09	0	0	13 623 357.09

The following measures are in place to manage liquidity risk:

- Bank accounts opened in the name of ECDC may not be overdrawn.
- Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and ensure segregation of duties in line with the Financial Regulation, internal control standards, and audit principles.
- EU budget principles ensure that, overall cash resources for a given year, are always sufficient for the execution of all payments.

Credit risk

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy. Treasury resources are kept with commercial banks. ECDC requested five times an instalment of its EU contribution throughout 2021 based on cash forecasts. Minimum cash levels, proportional to the average amount of payments executed from it, are kept on each account.

The maximum exposure to credit risk is as follows.

Credit quality disclosures	31 December 2021	31 December 2020
Counterparties with external credit rating	72 677 910.56	27 251 026.42
Prime and higher rate	72 677 910.56	27 251 026.42
Upper medium grade	0	0
Lower medium grade	0	0
Non-investment grade	0	0

Interest rate risk

As the Centre is not allowed to borrow money, the interest rate risk could arise only in relation with the cash held at bank, and therefore there is limited interest rate risk.

However, the Centre could earn interest on balances it holds in its bank accounts.

It is recognised that interest rates fluctuate and ECDC accepts the risk and does not consider it to be material.

Foreign currency risk

Currency risk is the risk that the EU's operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.

The Centre is exposed to exchange rate fluctuations since it undertakes certain transactions in foreign currencies and has one of its bank accounts in Swedish krona.

The Centre's revenue is primarily in Euro, while some expenditures are made in local currency.

The largest expenditure made in Swedish krona are staff salaries. In the Centre, all but a few staff members are paid in Swedish krona (equivalent to EUR 31 million) in 2021. In addition, the following costs are paid in Swedish krona: rent, utilities, telecommunication services, mission reimbursements to staff, and office supplies.

It is recognised that exchange rates fluctuate, and the Centre must accept this risk, although this puts constraint on the budget, which is not adapted accordingly.

The following table is a summary of the Centre's net foreign currency-denominated monetary assets at year-end.

31 December 2021	SEK– EUR equivalent	EUR	Total EUR
Monetary assets	499 537.94	72 224 405.80	72 723 943.74
All receivables with third parties (including accruals and deferrals)	0	46 033.18	46 033.18
Cash and cash equivalents	499 537.94	72 178 372.62	72 677 910.56
Monetary liabilities	0	1 755 106.51	1 755 106.51
Payables with third parties	0	1 755 106.51	1 755 106.51
Net position	499 537.94	70 469 299.29	70 968 837.23

Interest rate sensitivity analysis

Considering the limited impact that ECDC could experience from interest rate risk, an interest rate sensitivity analysis is not relevant.

3.5.22 Related party disclosures

The Centre is managed by the Director (Authorising Officer) and Heads of Unit (Authorising Officers by Delegation).

They are temporary agents of the European Communities in the following grades as of 31 December 2021.

Grade	Number of staff in grade
AD14	1
AD12	3
AD11	2
Total	6

Their remuneration, allowances and other entitlements are covered by the Conditions of Employment of Other Servants of the European Communities.

3.5.23 Pension obligations

ECDC staff are members of the European Communities Pension Scheme, which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age and years of service.

Starting July 2021, the contribution of staff to the pension scheme amounts to 10.1% of their basic salary.

The cost undertaken by the European Commission is not presented in ECDC's accounts.

Future benefits payable to ECDC staff under the EU Pension Scheme are accounted for in the accounts of the European Commission, and no such provisions are entered in the Centre's accounts.

4 Budgetary statements

4.1 Budget outturn account

The budgetary outturn account was prepared in accordance with the requirements of Commission Regulation Article 80 point 4, Regulation (EU, Euratom) No 1046/2018: Accounting rules.

All amounts in EUR

	2021	2020
Revenue		
EU subsidy	168 115 000	62 490 000
Grant funds from Commission	4 500 000	0
Other revenue	134 882.72	8 218 610.96
Total revenue (a)	172 749 882.72	70 708 610.96
Expenditure		
Title I: Staff		
Payments	36 923 778.96	32 362 170.76
Appropriations carried over	5 239 451.73	4 513 299.89
Title II: Administrative Expenses		
Payments	6 302 027.96	6 649 097.85
Appropriations carried over	2 269 452.06	1 649 742.21
Title III: Operating Expenditure		
Payments	65 928 053.48	8 128 381.72
Appropriations carried over	63 919 491.79	16 370 010.48
Total expenditure (b)	180 582 255.98	69 672 702.91
OUTTURN FOR THE FINANCIAL YEAR (a-b)	(7 832 373.26)	1 035 908.05
Cancellation of unused payment appropriations carried over from previous year	1 025 247.08	1 155 058.40
Adjustment for carry-over from the previous year of appropriations available at 31 December 2021 arising from assigned revenue	9 089 576.87	1 118 597.19
Exchange differences for the year (gain+/loss-)	(542 570.47)	(238 085.36)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	1 739 880.22	3 071 478.28
Balance 2020	3 071 478.28	1 469 305.54
Positive balance from 2020 reimbursed in year 2021 to the Commission	(3 071 478.28)	(1 469 305.54)
Result used for determining amounts in general accounting	1 739 880.22	3 071 478.28
EU subsidy (2021 revenue)	166 375 119.78	
Pre-financing remaining open to be reimbursed to EU in 2021	1 739 880.22	

4.2 Reconciliation between budget outturn account and the statement of financial performance

All amounts in EUR	
Statement of financial performance 2021	79 137 881.02
Adjustment for accrual items (items not in the budgetary result but included in the economic result)	
Adjustments for accrual cut-off (reversal 31 December 2020)	(5 795 211.42)
Adjustments for accrual cut-off (cut-off 31 December 2021)	11 036 413.16
Unpaid invoices at year end but booked in charges	0
Depreciation of intangible and tangible fixed assets	1 400 473.12
Provisions	32 392.97
Recovery orders issued in 2021 in class 7 and not yet cashed	0
Pre-financing given in previous year and cleared in the year	528 379.24
Pre-financing received in previous year and cleared in the year	(1 372 345.92)
Payments made from carry-forward of payment appropriations	12 475 019.03
Other (reversal of deferred charges, change in stock, rent rebate 2021 etc.)	465 463.14
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)	
Asset acquisitions (less unpaid amounts)	(945 717.70)
New pre-financing paid in the year 2021 and remaining open as, on 31 December 2021	(39 376 157.51)
New pre-financing received in the year 2021 and remaining open as of 31 December 2021	6 239 880.22
Budgetary recovery orders issued before 2021 and cashed in the year	25 664.97
Budgetary recovery orders issued in 2021 on balance sheet accounts (not 7 or 6 accounts) and cashed	46 383.58
Payment appropriations carried over to 2021	(71 428 395.58)
Cancellation of unused carried over payment appropriations from previous year	1 025 247.08
Adjustment for carry-over from the previous year of appropriations available at 31 Dec arising from assigned revenue	9 089 576.87
Other (deferred charges paid in 2021, grant balance paid back to DG Near)	(845 066.05)
Budget outturn account 2021	1 739 880.22

5 Disclosures

5.1 Related to the COVID-19 pandemic

Throughout 2021, for the second consecutive year, the ECDC public health emergency (PHE) plan in response to the continuing COVID-19 pandemic was maintained at the maximum level of alert. ECDC had started operating at PHE level 2, acute phase on 31 January 2020 and continues operating in this phase, at this time of preparing the final annual accounts 2021. As of 9 June 2022, the COVID-19 PHE level will be downgraded to PHE level 1 maintenance phase.

In 2021, ECDC delivered 74% of the outputs planned in its Single Programming Document 2021–2023. 9% of the planned outputs were postponed to 2022, while 16% were delayed or had not yet started at year-end 2021.

Most of the delays in delivering the planned 2021 outputs were due to the high COVID-19 pandemic-related workload at ECDC, in Member States and/or partner organisations.

In 2021, the Commission continued to pursue the Health Union further by launching a new European Health Emergency Preparedness and Response Authority (HERA) for health emergencies.

In preparation of this structure, ECDC was requested to support the EU Member States:

- in setting up and/or expanding their whole genome sequencing (WGS) capacities
- in setting up and/or expanding their WGS capabilities through grants.

For these two purposes, ECDC's initial 2021 budget of EUR 65.6 million was increased throughout the year with EUR 122 473 000.

To meet the urgent need to strengthen Member States capacity for detecting and monitoring new variants of the SARS-CoV-2 virus, ECDC had set up in 2020 an emergency contract to support, in particular but not exclusively, Member States with limited or no whole genome sequencing capacity. In collaboration with the European Commission, a second contract for whole genome sequencing services became operational in March 2021, providing support to all countries for sequencing of SARS-CoV-2 positive isolates. More than 120,000 samples from 11 EU/EEA Member States and four Western Balkan countries were processed between February and December 2021 for a total amount of EUR 14 million.

Alongside with the direct sequencing services, ECDC initiated the implementation of the laboratory capacity building activities under the EU Health Emergency Preparedness and Response Authority (HERA) Incubator Action Area 1: Rapid detection of SARS-CoV-2 variants. In September 2021, ECDC awarded more than EUR 77 million to 24 EU/ EEA countries to strengthen whole genome sequencing and RT-PCR infrastructures within the countries' national public health programmes. The immediate objective was to reinforce countries' capacities for early detection and enhanced monitoring of emergent and known SARS-CoV-2 variants. The implementation of the infrastructure and activities funded by the ECDC grants started already in 2021 and will finalise by September 2022.

In 2021, the implementation of the ECDC Strategy 2021-2027 was slow due to the pandemic. Due to this, and to the additional tasks entrusted to ECDC in relation with the establishment of HERA, the annual work plan and budget were amended several times during the year together with the financing decisions, approved by the Management Board.

5.2 Related to the Russian invasion of Ukraine

In accordance with EU accounting rule 19, Events after Reporting Date, the Russian invasion of Ukraine, that began in February 2022 is a non-adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2021. For subsequent reporting periods, the Russian invasion of Ukraine may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the Russian invasion of Ukraine on these accounts, cannot be reliably estimated.

Section 2

Report on budget and financial management of the European Centre for Disease Prevention and Control 2021

1 Developments in the organisation during the year

Since its establishment in 2005, ECDC had initially grown to around 300 staff, with 200 Temporary Agents and another 100 Contract Agents foreseen to be employed. Due to the requested 5% staff cuts on head counts over five years and the additional request for a 5% staff reduction for the agency re-deployment pool, the number of Temporary Agents was reduced to 180. In 2020, due to the COVID-19 outbreak, ECDC was granted supplementary budget for 20 additional Contract Agent staff posts for 2 years to support the Centre with the additional workload related to the outbreak, these will be phased out by 2023.

As part of the current review of the ECDC mandate, the Centre received in the beginning of 2021 an additional 73 posts (both Temporary Agents and Contract Agents) for the years 2021 – 2024, of which 31 posts were allocated for 2021. Considering the impact of the large HERA grant that ECDC received in spring 2021, ECDC obtained the approval to recruit an additional 15 posts initially foreseen for 2022, already in 2021. Hence the total number of additional posts in 2021 amounted to 46.

Additionally, the Centre received 21 Contract Agent posts for externally funded projects for which the recruitments started in 2020 and continued in 2021.

The ECDC organisational structure, in force since January 2020, consists of three operational units, two service providing units and the Director's Office. The Disease Programmes (DPR) Unit delivers the disease-specific part of empowering ECDC's partners to drive public health policy and practice. A major part of ECDC's outputs come from this Unit, guided and supported by the Scientific Methods and Standards (SMS) and Public Health Functions (PHF) Units. The Scientific Methods and Standards Unit leads the processes for strengthening the scientific excellence and the dissemination of knowledge within the organisation and to partners, including the quality assurance of ECDC's scientific work. The Public Health Functions Unit is responsible for the delivery of ECDC's statutory public health functions surveillance, training and emergency preparedness and response support and works closely with the disease programmes, providing the data and systems required for the respective disease-specific outputs. The Director's Office, the Resource Management Services (RMS) and the Digital Transformation Services (DTS) Units support the achievement of the objectives of the abovementioned operational units. The Director's Office oversees the implementation of the Centre's strategy and coordinates the Centre's strategic relationships with its governing bodies and other external stakeholders in and outside of the EU. The Resource Management Services Unit ensures the efficient management of the human and financial resources of the Centre, as well as of its premises. It provides procurement, legal, meetings organization and travel arrangement services to the organisation. The Digital Transformation Services Unit delivers advice and studies, software products, development expertise, front-end services, application hosting and enterprise infrastructure services in support to ECDCs' core missions and administration.

In October 2021, a new structure of the DPR Unit was put in place, regrouping the previously existing seven disease programmes into four sections: Antimicrobial Resistance and Healthcare-Associated Infections, Epidemic Prone Diseases, STI, Blood-Borne Viruses and TB, and Vaccine Preventable Diseases and Immunization. This will allow for more efficient ways of working through better distribution of the managerial tasks and coordination of the core work of the unit.

The DCGs constitute advisory bodies to the Director of ECDC that address issues requiring timely decisions by the Director on all ECDC activities.

In 2021, the Director of ECDC, as Authorising Officer (AO), delegated financial responsibility to the five Heads of Unit (Authorising Officers by Delegation, AOD). The Heads of Unit in turn delegated financial responsibility, but only in their absence, to the Deputy Heads of Unit, if applicable. Should the Deputy Head of Unit be unavailable the authority returns to the Director. A very limited number of persons act as AO/AOD at ECDC. The AODs can enter into budgetary and legal commitments and authorise payments. Since the second half of July 2021, the threshold has been raised to EUR 500 000 for budgetary and legal commitments and unlimited for the authorisation of payments.

For 2021 expenditures, the AODs signed a Declaration of Assurance to the AO similar to the one signed by the AO herself for the area for which they were delegated responsibility.

2 Human resources and staffing

The Human Resources section supports the Centre's management and staff by providing continuous HR services in areas such as recruitment, working conditions, pay and entitlements, learning and development, staff well-being and change management. The objective of the Centre's learning and development activities is to offer professional growth for the individual and maintain and further strengthen the Centre's organisational performance.

As part of the review of the ECDC mandate, the Centre received in the beginning of 2021 an additional 73 posts (both Temporary Agents and Contract Agents) for the years 2021 – 2024, of which 31 posts were allocated for 2021. Considering the impact of the additional HERA related activities to be implemented by ECDC from spring 2021, ECDC obtained the approval to recruit an additional 15 posts initially foreseen for 2022, already in 2021. Hence the total number of additional posts in 2021 amounted to 46.

The total number of temporary agent positions filled (including offers accepted) at the Centre as of 31 December 2021 was 198. A total of 112 contract agent positions from the core budget and an additional 14 externally funded project contract agent posts were filled (including offers accepted) at year-end 2021.

The turnover rate for temporary agents and contract agents was 5.9 % in 2021.

Table 1. Number of staff and selection procedures

	2019	2020	2021
Total staff (TA, CA, SNE) on 31 December	268	271	306
Recruitments ²	21 ³	27 ⁴	79 ⁵

Table 2. Staff (TA, CA) by unit

Number of temporary agents (TA) and contract agents (CA) per unit as of 31 December 2021

	TA	CA	Total
DIR	22	18	40
SMS	19	13	32
DPR	53	18	71
PHF	42	29	71
RMS	27	30	57
DTS	23	12	35
Total	186	120	306

² The number of recruitments includes those that led to an actual start of employment in the specified year, i.e. it includes procedures already launched in the previous year, but finalized in the specified year (including recruitments from reserve lists) and not procedures still ongoing at the end of that year. It does not include unsuccessful/cancelled selection procedures that did not lead to an appointment.

³ A total of 19% of vacant posts were filled by internal candidates who were successful in open competitions.

⁴ A total of 11% of vacant posts were filled by internal candidates who were successful in open competitions.

⁵ A total of 33% of vacant posts were filled by internal candidates who were successful in open competitions. Five posts were filled by internal transfer of staff on short term contracts.

Table 3. Breakdown by nationality (temporary agents and contract agents)

On 31 December 2021, ECDC employed staff from 26 Member States and the UK.

Nationality	AD + CA FG IV		AST/SC- AST + CA FGI - III		TOTAL ⁶	
	Number	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG I, II and III categories	Number	%
Austria	0	0.0%	1	0.9%	1	0.3%
Belgium	8	4.0%	1	0.9%	9	2.9%
Bulgaria	5	2.5%	0	0.0%	5	1.6%
Croatia	2	1.0%	2	1.9%	4	1.3%
Cyprus	0	0.0%	0	0.0%	0	0.0%
Czech Republic	1	0.5%	1	0.9%	2	0.7%
Denmark	3	1.5%	3	2.8%	6	2.0%
Estonia	0	0.0%	2	1.9%	2	0.7%
Finland	11	5.5%	3	2.8%	14	4.6%
France	19	9.5%	4	3.8%	23	7.5%
Germany	20	10.0%	9	8.5%	29	9.5%
Greece	15	7.5%	3	2.8%	18	5.9%
Hungary	3	1.5%	1	0.9%	4	1.3%
Ireland	5	2.5%	1	0.9%	6	2.0%
Italy	13	6.5%	9	8.5%	22	7.2%
Latvia	2	1.0%	2	1.9%	4	1.3%
Lithuania	5	2.5%	1	0.9%	6	2.0%
Luxembourg	0	0.0%	0	0.0%	0	0.0%
Malta	1	0.5%	0	0.0%	1	0.3%
Netherlands	5	2.5%	3	2.8%	8	2.6%
Poland	7	3.5%	10	9.4%	17	5.6%
Portugal	8	4.0%	3	2.8%	11	3.6%
Romania	15	7.5%	11	10.4%	26	8.5%
Slovakia	1	0.5%	0	0.0%	1	0.3%
Slovenia	2	1.0%	1	0.9%	3	1.0%
Spain	6	3.0%	2	1.9%	8	2.6%
Sweden	42	21.0%	31	29.2%	73	23.9%
United Kingdom	1	0.5%	2	1.9%	3	1.0%
Total	200	100.0%	106	100.0%	306	100.0%

⁶ without offers made and accepted

3 Audit and internal control

Internal Control Framework

The Management Board adopted the new Internal Control Framework (ICF) at its 43rd meeting in November 2018. Starting in 2019, the ICF forms the basis for the ECDC internal control system.

The Internal Control Framework (ICF) of ECDC is designed to provide reasonable assurance regarding the achievement of the five objectives set in the Article 30 of the ECDC Financial Regulation:

- effectiveness, efficiency and economy of operations;
- reliability of reporting;
- safeguarding of assets and information;
- prevention, detection, correction and follow-up of fraud and irregularities, and
- adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned.

It is based on the five internal control components:

- the control environment,
- risk assessment,
- control activities,
- information and communication, and
- monitoring activities.

ECDC has a number of centralised support and control functions in place. The most important ones are the centralised procurement function, the Committee on procurement, contracts and grants (CPCG), and the centralised financial ex-ante verification function.

The centralised procurement function is responsible for coordinating all procurement procedures, as well as ECDC procurement plans. The purpose of the CPCG is to ensure that ECDC's procurements, grants, contracts and agreements are carried out in accordance with ECDC's financial rules.

Centralised financial ex-ante verifications are performed for all commitments and payments by the Finance and Accounting Section.

ECDC has a procedure in place to ensure that overrides of controls or deviations from established processes and procedures are documented in exception reports, justified, duly approved before action is taken, and logged centrally.

Since 2015, ECDC has an anti-fraud strategy in place, following the guidelines issued by OLAF. In November 2020, the Management Board approved the strategy for 2021–2023.

The ICF was further reinforced with specific detailed indicators during 2019, which were approved by the Management Board in November 2019, and a revision of the indicators was performed in June 2020 as agreed with the Board.

The implementation of the ICF is assessed annually and reported upon to the Audit Committee of the Management Board. The assessment of the ICF for 2021 was performed in January/February 2022 and presented to the Audit Committee in March 2022.

The overall conclusion is that the internal control system is present and functioning, but that some improvements are needed.

Internal audit service

ECDC is audited by its internal auditor, the Internal Audit Service of the European Commission (IAS). The audit work is defined in the risk-based IAS strategic internal audit plan. A new plan was developed by the IAS in 2021, which covers the period 2022-2024.

All observations and recommendations are taken into account and appropriate action plans are developed. The implementation of these actions is regularly followed-up and presented to the Audit Committee of the Management Board.

In 2021, the IAS performed a limited review on the implementation of the new internal control framework in ECDC. The audit made four recommendations, all classified as important. An action plan was developed by ECDC, and its implementation will be carefully monitored by ECDC and the Audit Committee and reported upon to the IAS.

European Court of Auditors

The ECDC annual accounts are audited by the European Court of Auditors (ECA). The audit provides a Statement of Assurance as to the reliability of the accounts of the Centre and the legality and regularity of the underlying transactions.

ECDC received an unqualified opinion⁷ for 2020 indicating that the accounts are reliable and the transactions underlying the accounts are legal and regular. The ECA made no other comments in its final report for 2020.

The ECA audit related to 2021 has been finalised. The first part of the ECA audit was performed in November 2021 and January 2022. The second part of the audit, on the provisional annual accounts 2021, has been performed by an external audit firm in the beginning of March 2022. A draft report from the Court of Auditors has been received by ECDC on 25 May 2022. ECDC will provide its replies by the first week of July 2022.

4 Budgetary principles

The establishment and implementation of the budget of ECDC are governed by the following basic principles.

Unity and budget accuracy: all expenditures and revenue must be incorporated in a single budget document and booked on a budget line and expenditures must not exceed authorised appropriations.

- ✓ Unity and budget accuracy: All expenditures and revenue must be incorporated in a single budget document and booked on a budget line and expenditures must not exceed authorised appropriations.
- ✓ Universality: This principle comprises two rules.
 - Rule of non-assignment: budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure).
 - Gross budget rule: Revenue and expenditure are entered in full in the budget without any adjustment against each other.
- ✓ Annuality: The appropriations entered are authorised for a single year and therefore must be used during that year.
- ✓ Equilibrium: The revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations).
- ✓ Specification: each appropriation is assigned to a specific purpose and a specific objective.
- ✓ Unit of account: the budget is drawn up and implemented in euro and accounts are presented in euro.
- ✓ Sound financial management: budget appropriations are used in accordance with the principle of sound financial management namely in accordance with the principles of economy, efficiency and effectiveness.
- ✓ Transparency: the budget is established and implemented and accounts presented in compliance with the principle of transparency – the budget and amending budgets are published in the Official Journal of the European Union.

⁷Unqualified audit opinion: the auditor's report contains a clear written expression of opinion on the financial statements or the legality and regularity of underlying transactions as a whole. An unqualified opinion is expressed when the auditor concludes that overall, the underlying transactions are legal and regular and supervisory and control systems adequate to manage the risk.

5 Budget implementation – Results

The use of ABAC (Accrual Based Accounting) Workflow, the EU integrated budgetary and accounting system, reinforced compliance with the accrual accounting rules and ensured that ECDC's financial systems are updated with all changes in the Financial Regulation.

The implementation report continued to be presented monthly to the Director Consultation Group (DCG) Business Services and was continuously improved in 2021. The report includes key data, such as, commitment and payment implementation per unit, specifically the implementation of their missions and meetings budget, budget transfers carried out, payment delays, status of procurement procedures etc. Through the year, the monitoring of budgetary implementation was intensified, to facilitate the decision-making for the re-allocation of funds. As a result, ECDC achieved a good budget implementation in 2021, despite the substantial additional budget and the ongoing COVID-19 pandemic.

The core budget of the Centre increased to EUR 168.1 million, compared to EUR 62.4 million in 2020 and EUR 59.2 million in 2019.

In 2021, the Centre had financial contributions available for a total EUR 13 532 786 to finance the implementation of the contribution agreements called 'IPA VI - One Health', 'ENI Health Security' and 'EU for Africa – ECDC for Africa CDC'.

	Budget line	Initial available budget	Adjustments	Final available budget
2000 IC1	EU budget–current year appropriations	62 485 714	102 040 000	164 525 714
2001 IC4	EU budget–earmarked funds (reuse previous years)	1 469 306	0	1 469 306
200	EU budget contribution	63 955 020	102 040 000	165 995 020
3000 IC1	Subsidy from EEA/EFTA Member States (% of EU contribution)	1 687 000	433 000	2 120 000
300	Subsidy from EEA/EFTA	1 687 000	433 000	2 120 000
	Total revenue 2021	65 642 000	102 473 000	168 115 000
RO–external assigned revenue	EU budget–earmarked funds	13 532 786.47	0	13 532 786.47

At year-end, the overall budget implementation, in terms of commitment appropriations reached 99.35%, equivalent to EUR 167.02 million. This represents an increase of 2.58% compared to 2020.

0.6% of the 2021 budget or EUR 1 085 863 remained unused of which EUR 499 162 in Title I, EUR 214 756 in Title II and EUR 371 945 in Title III.

The overall payment execution decreased by 11.2%, compared to 2020 and reached 64.08% of the total 2021 budget. This is due to the HERA grant agreements which will be running until September 2022 and paid for thereafter.

Payment execution for staff expenses in Title I increased by 0.4% and reached 95.51%. The payment execution for administrative expenses in Title II decreased by 5.6% compared to 2020 and reached 71.66%. The payment execution for operational expenses in Title III reached 53.74% and increased by 13.4% compared with 2020.

Below is an overview comparing 2021 with 2020 (current year C1 credits % committed and % paid):

Title description	Commitments %			Payments %		
	2021	2020	Difference	2021	2020	Difference
Title I. Staff expenses	98.68%	97.12%	+1.56%	95.51%	95.12%	+0.39%
Title II. Administrative expenses	97.55%	95.87%	+1.68%	71.66%	77.29%	-5.63%
Title III. Operational expenses	99.69%	96.57%	+3.12%	53.74%	40.38%	+13.36%
Total Titles I + II + III	99.35%	96.77%	+2.58%	64.08%	75.26%	-11.18%

The total number of commitments processed in 2021 slightly increased, while the number of payments decreased. A total of 1 133 commitments and 2 159 payment requests were initiated, verified and authorised by the Director and the Authorising Officers by Delegation, compared with 1 128 commitments and 2 621 payments in 2020.

In 2021, the Centre continued the implementation of several contribution agreements in place. Their implementation is shown in the table below under R0 – External Assigned Revenue.

An overview of the budget implementation on commitments and payments by fund source is shown below.

Fund source	Commitment/ payment appropriations 2021	Executed commitment 2021	% committed	Executed payment in 2021	% paid	Carried over to 2022	Cancelled
C1–Current year appropriations	168 115 000	167 029 136.67	99.35 %	107 725 329.96	64.08 %	59 303 806.71	1 085 863.33
C4–Internal assigned revenue appropriations	20 332.84	20 332.84	100%	20 332.84	100%	0	0
C8–Carry forward of 2018 appropriations	13 500 266.11	12 475 019.03	92.41%	12 475 019.03	92.41%	0	1 025 247.08
R0–External assigned revenue DG NEAR IPA Grant 5	35 851.68	35 851.68	100%	35 851.68	100%	0	0
R0–External assigned revenue DG NEAR IPA Grant 6	2 497 957.79	611 687	24.49%	497 667	19.92%	2 000 290.79	0
R0–External assigned revenue ENI Health Security	8 999 550	1 320 555.67	14.67%	563 252.64	6.26%	8 436 297.36	0
R0–External assigned revenue CDC Africa	1 999 427	436 847.67	21.85%	311 426.28	15.58%	1 688 000.72	0

During the year, to improve the efficiency of the funds allocated to ECDC, the Director exercised her right to amend the budget within the limitations of Article 26.1 of ECDC's Financial Regulation. Budget transfers between different budget lines within the same Title have been executed, as well as a limited budget transfer between the Titles.

In April 2021 ECDC received a supplementary budget of EUR 122 473 000 and returned to the EU Budget 2021 EUR 20 000 000 from its 2021 commitment and payment appropriations during the Global Transfer Exercise held in August 2021.

As a result of the above, Title 1 increased by EUR 4 385 030, Title 2 by EUR 737 903 and Title 3 by EUR 97 350 067. An overview of the impact of the budget transfers and MB amendments in fund source 'C1–current year appropriations' is provided below.

Budget 2021 – fund source C1 current year appropriations	Initial budget	MB amendments	Director– budget transfers	Returned funding to EU Budget 2021	Final budget
Title 1 – Staff-related expenditure	33 477 000	4 586 000	(200 970)		37 862 030
Title 2 – Administrative expenditure	8 028 000	558 000	179 903		8 765 903
Title 3 – Operations	24 137 000	117 329 000	21 067	(20 000 000)	121 487 067
Total budget	65 642 000	122 473 000	0	(20 000 000)	168 115 000

At year-end, ECDC carried forward EUR 59.3 million to 2022, which is equivalent to 35.3% of the total budget. The carry-forward thus increased by 13.8% compared with the previous year, mainly due to the HERA grants.

During 2021 a total of 234 contracts and grant agreements were concluded with ECDC as follows:

- 14 Direct Contracts with a total value of EUR 2 655 059.
- 21 ECDC Framework Contracts with a combined budget ceiling of EUR 115 379 030. These contracts were the result of 15 procurement procedures.
- 131 Specific Contracts (Signed Contracts under Framework Contracts) with a combined budget of EUR 21 823 372.
- 27 Framework Partnership Agreements (Grant Procedures)
- 41 Specific Grant Agreements with a total value of the ECDC contribution amounting to EUR 2 003 729.

ECDC also joined 20 inter-institutional and inter agency contracts. These are contracts procured by other entities where ECDC may solicit under these contracts.

6 Budget execution – details

Budget execution/fund source C1–current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁸	Cancelled
A-1100	Basic salaries	14 085 000	14 079 334.01	99.96%	14 085 000	14 079 334.01	99.96%	0	5 665.99
A-1101	Family allowances	1 990 000	1 906 788.18	95.82%	1 990 000	1 906 788.18	95.82%	0	83 211.82
A-1102	Expatriation allowances	1 999 000	1 996 156.53	99.86%	1 999 000	1 996 156.53	99.86%	0	2 843.47
	Total Article 110	18 074 000	17 982 278.72	99.49%	18 074 000	17 982 278.72	99.49%	0	91 721.28
A-1111	Contract Agents–basic salaries	4 900 750	4 894 630.65	99.88%	4 900 750	4 894 630.65	99.88%	0	6 119.35
A-1112	Contract Agents–allowances	1 403 000	1 398 018.98	99.64%	1 403 000	1 398 018.98	99.64%	0	4 981.02
	Total Article 111	6 303 750	6 292 649.63	99.82%	6 303 750	6 292 649.63	99.82%	0	11 100.37
A-1140	Birth and death grants	3 000	1 189.86	39.66%	3 000	1 189.86	39.66%	0	1 810.14
A-1141	Travel expenses from place of employment to place of origin	548 670	533 651.12	97.26%	548 670	533 651.12	97.26%	0	15 018.88
A-1142	Overtime	90 000	73 187.95	81.32%	90 000	73 187.95	81.32%	0	16 812.05
A-1149	Learning and Development	635 000	630 699.03	99.32%	635 000	66 007.10	10.39%	564 691.93	4 300.97
	Total Article 114	1 276 670	1 238 727.96	97.03%	1 276 670	674 036.03	52.80%	564 691.93	37 942.04
A-1170	Freelance and joint interpreting and conference service interpreters	21 000	0	0%	21 000	0	0%	0	21 000
A-1173	Translations	320 000	317 244.50	99.14%	320 000	267 575	83.62%	49 669.50	2 755.50
A-1174	Payment for administrative assistance from Community institutions	222 000	222 000	100%	222 000	201 466.69	90.75%	20 533.31	0
A-1175	Interim services	3 550 000	3 388 549.35	95.45%	3 550 000	2 923 715.43	82.36%	464 833.92	161 450.65
A-1176	Relocation services	20 000	13 650	68.25%	20 000	11 550	57.75%	2 100	6 350
	Total Article 117	4 133 000	3 941 443.85	95.37%	4 133 000	3 404 307.12	82.37%	537 136.73	191 556.15
A-1180	Miscellaneous expenditure on recruitment	50 000	32 773.17	65.55%	50 000	19 566.46	39.13%	13 206.71	17 226.83
A-1181	Travel expenses	20 000	17 524.36	87.62%	20 000	17 524.36	87.62%	0	2 475.64
A-1182	Installation, resettlement and transfer allowances	142 000	140 817.92	99.17%	142 000	140 817.92	99.17%	0	1 182.08
A-1183	Removal Expenses	145 000	100 000	68.97%	145 000	69 316.53	47.80%	30 683.47	45 000
A-1184	Temporary daily subsistence allowance	123 000	122 210.43	99.36%	123 000	122 210.43	99.36%	0	789.57

⁸Reste à liquider: either to be paid or de-committed in 2022

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁸	Cancelled
	Total Article 118	480 000	413 325.88	86.11%	480 000	369 435.70	76.97%	43 890.18	66 674.12
A-1190	Weightings applied to remunerations	5 938 000	5 934 725.70	99.94%	5 938 000	5 934 725.70	99.94%	0	3 274.30
	Total Article 119	5 938 000	5 934 725.70	99.94%	5 938 000	5 934 725.70	99.94%	0	3 274.30
	Total Chapter 11	36 205 420	35 803 151.74	98.89%	36 205 420	34 657 432.90	95.72%	1 145 718.84	402 268.26
A-1300	Mission expenses, travel expenses and incidental expenditure	35 610	18 332.06	51.48%	35 610	11 676.55	32.79%	6 655.51	17 277.94
	Total Article 130	35 610	18 332.06	51.48%	35 610	11 676.55	32.79%	6 655.51	17 277.94
	Total Chapter 13	35 610	18 332.06	51.48%	35 610	11 676.55	32.79%	6 655.51	17 277.94
A-1410	Medical Service	165 000	144 534.74	87.60%	165 000	116 594.74	70.66%	27 940	20 465.26
	Total Article 141	165 000	144 534.74	87.60%	165 000	116 594.74	70.66%	27 940	20 465.26
	Total Chapter 14	165 000	144 534.74	87.60%	165 000	116 594.74	70.66%	27 940	20 465.26
A-1520	Staff Exchanges	414 000	414 000	100%	414 000	391 803.45	94.64%	22 196.55	0
	Total Article 152	414 000	414 000	100%	414 000	391 803.45	94.64%	22 196.55	0
	Total Chapter 15	414 000	414 000	100%	414 000	391 803.45	94.64%	22 196.55	0
A-1700	Entertainment and representation expenses	5 000	400	8%	5 000	400	8%	0	4 600
	Total Article 170	5 000	400	8%	5 000	400	8%	0	4 600
	Total Chapter 17	5 000	400	8%	5 000	400	8%	0	4 600
A-1801	Social contact between staff	30 000	0	0%	30 000	0	0%	0	30 000
A-1802	Sickness Insurance	680 000	662 058.22	97.36%	680 000	662 058.22	97.36%	0	17 941.78
A-1803	Accident and occupational diseases	77 000	74 280.30	96.47%	77 000	74 280.30	96.47%	0	2 719.70
A-1804	Unemployment for temporary staff	250 000	246 110.63	98.44%	250 000	246 110.63	98.44%	0	3 889.37
	Total Article 180	1 037 000	982 449.15	94.74%	1 037 000	982 449.15	94.74%	0	54 550.85
	Total Chapter 18	1 037 000	982 449.15	94.74%	1 037 000	982 449.15	94.74%	0	54 550.85
	Total Title 1	37 862 030	37 362 867.69	98.68%	37 862 030	36 160 356.79	95.51%	1 202 510.90	499 162.31
A-2000	Rent and related expenditure	2 705 856	2 705 856	100%	2 705 856	2 705 856	100%	0	0
A-2001	Insurance	4 895	4 894.22	99.98%	4 895	4 894.22	99.98%	0	0.78
A-2002	Water, gas and electricity	104 500	99 576.09	95.29%	104 500	99 576.09	95.29%	0	4 923.91
A-2003	Maintenance and cleaning services	348 610	345 141.32	99%	348 610	301 289.99	86.43%	43 851.33	3 468.68
A-2004	Fitting-out	106 100	105 908.15	99.82%	106 100	10 326.15	9.73%	95 582	191.85
A-2005	Security and reception services for building	1 023 478	1 023 016.91	99.95%	1 023 478	912 457.15	89.15%	110 559.76	461.09
A-2006	Canteen costs	15 280	14 286	93.49%	15 280	11 905	77.91%	2 381	994

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁸	Cancelled
A-2009	Other expenditure on buildings	122 003	109 029.09	89.37%	122 003	27 844.09	22.82%	81 185	12 973.91
	Total Article 200	4 430 722	4 407 707.78	99.48%	4 430 722	4 074 148.69	91.95%	333 559.09	23 014.22
	Total Chapter 20	4 430 722	4 407 707.78	99.48%	4 430 722	4 074 148.69	91.95%	333 559.09	23 014.22
A-2110	Hardware purchases for the Centre	558 000	557 558.20	99.92%	558 000	374 561.37	67.13%	182 996.83	441.80
A-2111	Software purchases for the Centre	869 363	843 063.70	96.97%	869 363	813 159.10	93.54%	29 904.60	26 299.30
A-2112	Purchase and maintenance of printing and reproduction equipment	5 400	1 285	23.80%	5 400	0.99	0.02%	1 284.01	4 115
A-2113	Information and Knowledge management	252 000	251 963.40	99.99%	252 000	155 601.84	61.75%	96 361.56	36.60
A-2114	Support for administrative applications and project fees	148 687	143 013.60	96.18%	148 687	143 013.60	96.18%	0	5 673.40
A-2115	Developments of administrative and management applications and systems and general DTS administration	1 369 027	1 340 764.52	97.94%	1 369 027	336 188.83	24.56%	1 004 575.69	28 262.48
	Total Article 211	3 202 477	3 137 648.42	97.98%	3 202 477	1 822 525.73	56.91%	1 315 122.69	64 828.58
	Total Chapter 21	3 202 477	3 137 648.42	97.98%	3 202 477	1 822 525.73	56.91%	1 315 122.69	64 828.58
A-2200	Technical equipment and AV installations	40 000	38 659.46	96.65%	40 000	15 078.20	37.70%	23 581.26	1 340.54
A-2201	Furniture	194 500	194 497.97	100%	194 500	36 635.54	18.84%	157 862.43	2.03
A-2202	Purchase and maintenance of vehicles	6 000	5 016.09	83.60%	6 000	4 716.09	78.60%	300	983.91
	Total Article 220	240 500	238 173.52	99.03%	240 500	56 429.83	23.46%	181 743.69	2 326.48
	Total Chapter 22	240 500	238 173.52	99.03%	240 500	56 429.83	23.46%	181 743.69	2 326.48
A-2300	Stationery and office supplies	64 015	64 010.47	99.99%	64 015	59 314.79	92.66%	4 695.68	4.53
A-2301	Financial and other charges, exchange losses	5 000	3 643.90	72.88%	5 000	3 050.90	61.02%	593	1 356.10
A-2302	Library expenses, purchase of books and info subscriptions	20 000	16 689.68	83.45%	20 000	14 695.75	73.48%	1 993.93	3 310.32
A-2306	Miscellaneous insurance	950	589	62%	950	570	60%	19	361
A-2307	Legal expenses	70 500	40 500	57.45%	70 500	20 000	28.37%	20 500	30 000
A-2308	Business continuity	0	0	0%	0	0	0%	0	0
A-2309	Other operating expenditure	30 712	29 091.11	94.72%	30 712	23 410.61	76.23%	5 680.50	1 620.89
	Total Article 230	191 177	154 524.16	80.83%	191 177	121 042.05	63.31%	33 482.11	36 652.84
	Total Chapter 23	191 177	154 524.16	80.83%	191 177	121 042.05	63.31%	33 482.11	36 652.84
A-2400	Postal and delivery charges	18 500	13 464.88	72.78%	18 500	13 154.88	71.11%	310	5 035.12
	Total Article 240	18 500	13 464.88	72.78%	18 500	13 154.88	71.11%	310	5 035.12

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL ⁸	Cancelled
A-2410	Telecommunication and Internet charges	75 000	54 601.78	72.80%	75 000	25 027.50	33.37%	29 574.28	20 398.22
	Total Article 241	75 000	54 601.78	72.80%	75 000	25 027.50	33.37%	29 574.28	20 398.22
	Total Chapter 24	93 500	68 066.66	72.80%	93 500	38 182.38	40.84%	29 884.28	25 433.34
A-2500	Governance and administrative meetings	65 000	2 500	3.85%	65 000	2 500	3.85%	0	62 500
A-2501	Strategic management, Consulting, Evaluation and Audit	542 527	542 526.64	100%	542 527	166 866.44	30.76%	375 660.20	0.36
	Total Article 250	607 527	545 026.64	89.71%	607 527	169 366.44	27.88%	375 660.20	62 500.36
	Total Chapter 25	607 527	545 026.64	89.71%	607 527	169 366.44	27.88%	375 660.20	62 500.36
	Total Title 2	8 765 903	8 551 147.18	97.55%	8 765 903	6 281 695.12	71.66%	2 269 452.06	214 755.82
B3-000	Integrated Surveillance, including Epidemic intelligence and Microbiology	92 542 800	92 537 701.65	99.99%	92 542 800	55 795 057.70	60.29%	36 742 643.95	5 098.35
B3-001	Preparedness and Response	876 391	876 023.54	99.96%	876 391	197 362.28	22.52%	678 661.26	367.46
B3-002	Scientific Processes and Methods)	754 205	753 626.42	99.92%	754 205	121 588.53	16.12%	632 037.89	578.58
B3-003	Public Health Training	2 094 401	2 015 382.91	96.23%	2 094 401	1 294 541.69	61.81%	720 841.22	79 018.09
B3-004	External communication	463 600	463 013.97	99.87%	463 600	220 745.81	47.62%	242 268.16	586.03
B3-005	Digital Transformation	6 421 696	6 389 742.32	99.50%	6 421 696	3 347 336.37	52.13%	3 042 405.95	31 953.68
B3-006	Information and Knowledge Management	640 000	621 074.36	97.04%	640 000	445 277.96	69.57%	175 796.40	18 925.64
B3-007	Air-Borne, Blood-Borne and Sexually Transmitted Infections	14 168 967	13 995 775.55	98.78%	14 168 967	2 551 196.13	18.01%	11 444 579.42	173 191.45
B3-008	One Health related diseases	2 001 366	1 977 315.08	98.80%	2 001 366	781 572.58	39.05%	1 195 742.50	24 050.92
B3-009	EU and external cooperation	192 675	192 675	100%	192 675	114 850	59.61%	77 825	0
B3-010	Assessment of new health technologies	580 366	580 366	100%	580 366	413 749	71.29%	166 617	0
B3-011	Assessment of future trends and threats Foresight	750 600	712 425	94.91%	750 600	0	0%	712 425	38 175
	Total Chapter 30	121 487 067	121 115 121.80	99.69%	121 487 067	65 283 278.05	53.74%	55 831 843.75	371 945.20
	Total Title 3	121 487 067	121 115 121.80	99.69%	121 487 067	65 283 278.05	53.74%	55 831 843.75	371 945.20
	Grand total	168 115 000	167 029 136.67	99.35%	168 115 000	107 725 329.96	64.08%	59 303 806.71	1 085 863.33

Budget execution/fund source C4—current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-2410	Telecommunication and Internet charges	20 332.84	20 332.84	100%	20 332.84	20 332.84	100%	0
Total Title 2		20 332.84	20 332.84	100%	20 332.84	20 332.84	100%	0
Grand total		20 332.84	20 332.84	100%	20 332.84	20 332.84	100%	0

Budget execution/fund source C8—current year appropriations

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-1149	Learning and Development	350 743.18	322 870.08	92.05%	350 743.18	322 870.08	92.05%	27 873.10
Total Article 114		350 743.18	322 870.08	92.05%	350 743.18	322 870.08	92.05%	27 873.10
A-1173	Translations	54 755	54 755	100%	54 755	54 755	100%	0
A-1175	Interim services	198 219.39	169 087.83	85.30%	198 219.39	169 087.83	85.30%	29 131.56
A-1176	Relocation services	4 200	2 100	50%	4 200	2 100	50%	2 100
Total Article 117		257 174.39	225 942.83	87.86%	257 174.39	225 942.83	87.86%	31 231.56
A-1180	Miscellaneous expenditure on recruitment	3 541.35	3 305.92	93.35%	3 541.35	3 305.92	93.35%	235.43
A-1183	Removal expenses	37 627.36	37 555.44	99.81%	37 627.36	37 555.44	99.81%	71.92
Total Article 118		41 168.71	40 861.36	99.25%	41 168.71	40 861.36	99.25%	307.35
Total Chapter 11		649 086.28	589 674.27	90.85%	649 086.28	589 674.27	90.85%	59 412.01
A-1410	Medical service	31 034.60	20 369.13	65.63%	31 034.60	20 369.13	65.63%	10 665.47
Total Article 141		31 034.60	20 369.13	65.63%	31 034.60	20 369.13	65.63%	10 665.47
Total Chapter 14		31 034.60	20 369.13	65.63%	31 034.60	20 369.13	65.63%	10 665.47
A-1520	Staff exchanges	368.01	35.76	9.72%	368.01	35.76	9.72%	332.25
Total Article 152		368.01	35.76	9.72%	368.01	35.76	9.72%	332.25
Total Chapter 15		368.01	35.76	9.72%	368.01	35.76	9.72%	332.25
Total Title I		680 488.89	610 079.16	89.65%	680 488.89	610 079.16	89.65%	70 409.73

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-2003	Maintenance cleaning	76 128.18	75 981.51	99.81%	76 128.18	75 981.51	99.81%	146.67
A-2004	Fitting-out	58 468.93	58 456.16	99.98%	58 468.93	58 456.16	99.98%	12.77
A-2005	Security of building	77 007.82	77 002.67	99.99%	77 007.82	77 002.67	99.99%	5.15
A-2006	Restauration and canteen costs	2 975.30	2 381	80.03%	2 975.30	2 381	80.03%	594.30
A-2009	Other expenditure on buildings	3 689	3 178.32	86.16%	3 689	3 178.32	86.16%	510.68
	Total Article 200	218 269.23	216 999.66	99.42%	218 269.23	216 999.66	99.42%	1 269.57
	Total Chapter 20	218 269.23	216 999.66	99.42%	218 269.23	216 999.66	99.42%	1 269.57
A-2110	Hardware purchases for the Centre	162 749.17	162 749.17	100%	162 749.17	162 749.17	100%	0
A-2111	Software purchases for the Centre	175 479.59	175 132.97	99.80%	175 479.59	175 132.97	99.80%	346.62
A-2112	Purchase and maintenance of printing and reproduction equipment	600	0.36	0.06%	600	0.36	0.06%	599.64
A-2113	Information and Knowledge management	74 682.84	74 682.84	100%	74 682.84	74 682.84	100%	0
A-2115	Developments of administrative and management applications and systems and general DTS administration	442 148.43	427 244.94	96.63%	442 148.43	427 244.94	96.63%	14 903.49
	Total Article 211	855 660.03	839 810.28	98.15%	855 660.03	839 810.28	98.15%	15 849.75
	Total Chapter 21	855 660.03	839 810.28	98.15%	855 660.03	839 810.28	98.15%	15 849.75
A-2200	Technical equipment and AV installations	113 463.27	113 463.27	100%	113 463.27	113 463.27	100%	0
A-2201	Furniture	173 109.29	173 109.29	100%	173 109.29	173 109.29	100%	0
A-2202	Purchase and maintenance of vehicles	250	173.05	69.22%	250	173.05	69.22%	76.95
	Total Article 220	286 822.56	286 745.61	99.97%	286 822.56	286 745.61	99.97%	76.95
	Total Chapter 22	286 822.56	286 745.61	99.97%	286 822.56	286 745.61	99.97%	76.95
A-2300	Stationery and office supplies	24 330.29	24 330.04	100%	24 330.29	24 330.04	100%	0.25
A-2301	Financial and other charges, exchange losses	562.34	562.23	99.98%	562.34	562.23	99.98%	0.11
A-2302	Library expenses, purchase of books and info subscriptions	11 123.18	7 985.39	71.79%	11 123.18	7 985.39	71.79%	3 137.79
A-2306	Miscellaneous insurance	5	3.76	75.20%	5	3.76	75.20%	1.24
A-2307	Legal expenses	47 000	45 000	95.74%	47 000	45 000	95.74%	2 000
A-2309	Other operating expenditure	27 225.25	27 225	100%	27 225.25	27 225	100%	0.25
	Total Article 230	110 246.06	105 106.42	95.34%	110 246.06	105 106.42	95.34%	5 139.64
	Total Chapter 23	110 246.06	105 106.42	95.34%	110 246.06	105 106.42	95.34%	5 139.64
A-2400	Postal and delivery charges	1 120	782.45	69.86%	1 120	782.45	69.86%	337.55
	Total Article 240	1 120	782.45	69.86%	1 120	782.45	69.86%	337.55
A-2410	Telecommunication and Internet charges	60 959.53	43 436.41	71.25%	60 959.53	43 436.41	71.25%	17 523.12
	Total Article 241	60 959.53	43 436.41	71.25%	60 959.53	43 436.41	71.25%	17 523.12
	Total Chapter 24	62 079.53	44 218.86	71.23%	62 079.53	44 218.86	71.23%	17 860.67

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	Cancelled
A-2501	Evaluation and strategic management consulting	116 664.80	116 664.80	100%	116 664.80	116 664.80	100%	0
	Total Article 250	116 664.80	116 664.80	100%	116 664.80	116 664.80	100%	0
	Total Chapter 25	116 664.80	116 664.80	100%	116 664.80	116 664.80	100%	0
	Total Title 2	1 649 742.21	1 609 545.63	97.56%	1 649 742.21	1 609 545.63	97.56%	40 196.58
B3-000	Surveillance	1 107 519.74	995 822.38	89.91%	1 107 519.74	995 822.38	89.91%	111 697.36
B3-001	Epidemic intelligence and response	305 303.48	305 303.48	100%	305 303.48	305 303.48	100%	0
B3-002	Scientific advice (including microbiology support)	657 882.19	626 385.60	95.21%	657 882.19	626 385.60	95.21%	31 496.59
B3-003	Public Health Training	820 629.38	691 258.20	84.24%	820 629.38	691 258.20	84.24%	129 371.18
B3-004	Health communication	269 277.95	239 203.83	88.83%	269 277.95	239 203.83	88.83%	30 074.12
B3-005	Public health informatics	1 714 549.21	1 711 085.84	99.80%	1 714 549.21	1 711 085.84	99.80%	3 463.37
B3-006	Preparedness/capacity support	337 556.25	327 055.75	96.89%	337 556.25	327 055.75	96.89%	10 500.50
B3-007	Eurosurveillance	5 202 947.68	4 646 804.03	89.31%	5 202 947.68	4 646 804.03	89.31%	556 143.65
B3-008	One Health related diseases	729 754.13	687 860.13	94.26%	729 754.13	687 860.13	94.26%	41 894
B3-009	Collaboration and (country) cooperation	24 615	24 615	100%	24 615	24 615	100%	0
	Total Chapter 30	11 170 035.01	10 255 394.24	91.81%	11 170 035.01	10 255 394.24	91.81%	914 640.77
	Total Title 3	11 170 035.01	10 255 394.24	91.81%	11 170 035.01	10 255 394.24	91.81%	914 640.77
	Grand total	13 500 266.11	12 475 019.03	92.41%	13 500 266.11	12 475 019.03	92.41%	1 025 247.08

Budget execution/fund source R0–external assigned revenue

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
B3-012	ECDC–IPA 5	35 851.68	35 851.68	100%	35 851.68	35 851.68	100%	0
	Total Title 3	35 851.68	35 851.68	100%	35 851.68	35 851.68	100%	0
	Grand total	35 851.68	35 851.68	100%	35 851.68	35 851.68	100%	0

Budget execution/fund source R0–external assigned revenue-IPA VI One Health

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	393 283	0	0%	393 283	0	0%	393 283
A-1141	Travel expenses from place of employment to place of origin	15 000	0	0%	15 000	0	0%	15 000
A-1175	Interim services	30 000	29 760	99.20%	30 000	10 800	36%	19 200
A-1180	Miscellaneous expenditure on recruitment	2 809	501	17.84%	2 809	501	17.84%	2 308
A-1183	Removal expenses	20 000	0	0%	20 000	0	0%	20 000
A-1410	Medical service	2 108	0	0%	2 108	0	0%	2 108
	Total Title 1	463 200	30 261	6.53%	463 200	11 301	2.44%	451 899
B3-020	IPA GRANT – One Health	2 034 757.79	581 426	28.57%	2 034 757.79	486 366	23.90%	1 548 391.79
	Total Title 3	2 034 757.79	581 426	28.57%	2 034 757.79	486 366	23.90%	1 548 391.79
	Grand total	2 497 957.79	611 687	24.49%	2 497 957.79	497 667	19.92%	2 000 290.79

Budget execution/fund source R0—external assigned revenue-ENI Health Security

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	3 361 944	992 000	29.51 %	3 361 944	435 674.88	12.96 %	2 926 269.12
A-1141	Travel expenses from place of employment to place of origin	83 500	16 000	19.16 %	83 500	0	0%	83 500
A-1149	Learning and Development	55 968	55 968	100 %	55 968	0	0%	55 968
A-1180	Miscellaneous expenditure on recruitment	45 000	6 547.35	14.55 %	45 000	3 006	6.68 %	41 994
A-1183	Removal expenses	110 000	90 000	81.82 %	110 000	2 014.01	1.83 %	107 985.99
A-1410	Medical service	15 444	0	0 %	15 444	0	0%	15 444
	Total Title 1	3 671 856	1 160 515.35	31.61%	3 671 856	440 694.89	12%	3 231 161.11
B3-021	EU Initiative on Health Security	5 327 694	160 040.32	3%	5 327 694	122 557.75	2.30%	5 205 136.25
	Total Title 3	5 327 694	160 040.32	3%	5 327 694	122 557.75	2.30%	2 984 446
	Grand total	8 999 550	1 320 555.67	14.67%	8 999 550	563 252.64	6.26%	8 436 297.36

Budget execution/fund source R0—external assigned revenue-CDC Africa

Budget line position	Budget line description	Commitment appropriation transaction amount	Executed commitment amount	% committed	Payment appropriation transaction amount	Executed payment amount	% paid	RAL
A-1111	Contract agents	540 504	308 637.32	57.10 %	540 504	308 637.32	57.10 %	231 866.68
A-1141	Travel expenses from place of employment to place of origin	12 500	4 000	32 %	12 500	0	0%	12 500
A-1149	Learning and Development	10 182	10 182	100 %	10 182	0	0%	10 182
A-1175	Interim services	31 225	0	0 %	31 225	0	0%	31 225
A-1180	Miscellaneous expenditure on recruitment	43 085	14 818.35	34.39 %	43 085	2 279	5.29 %	40 806
A-1183	Removal expenses	25 000	25 000	100 %	25 000	509.96	2.04 %	24 490.04
A-1410	Medical service	2 811	0	0 %	2 811	0	0%	2 811
	Total Title 1	665 307	362 637.67	54.51	665 307	311 426.28	46.81%	353 880.72
B3-022	EDF CDC Africa	1 334 120	74 210	5.56%	1 334 120	0	0%	1 334 120
	Total Title 3	1 334 120	74 210	5.56%	1 334 120	0	0%	1 334 120
	Grand total	1 999 427	436 847.67	21.85%	1 999 427	311 426.28	15.58%	1 688 000.72